

UNITED COURT OF FEDERAL CLAIMS

**WILLIAM JOHN DICKERSON, II and
MARY MOSCHOS**

Plaintiffs

File No.: 18-1955 T
Judge:

v.

UNITED STATES OF AMERICA

Defendant

COMPLAINT

Plaintiffs, WILLIAM JOHN DICKERSON II and MARY MOSCHOS bring this action and sue Defendant, UNITED STATES OF AMERICA, and allege:

GENERAL ALLEGATIONS AS TO ALL COUNTS

1. This is an action under the internal revenue laws of the United States (Chapter 26 of the United States Code), for the recovery of federal income taxes and interest paid by Plaintiffs and erroneously and illegally collected by the Defendant for tax years 2009, 2010 and 2011.

2. Jurisdiction is conferred upon this Court by Title 28 of the United States Code Section 1491 and by Title 26 United States Code Section 7422.

3. Plaintiff William John Dickerson II is a citizen of the United States and a citizen of the State of Florida and resides at 3019 NE 21st Street, Fort Lauderdale,

FL 33305.

4. Plaintiff Mary Moschos is a citizen of the United States and a citizen of the State of Florida and resides at 3019 NE 21st Street, Fort Lauderdale, FL 33305.

5. Plaintiff William John Dickerson II and Plaintiff Mary Moschos are husband and wife, have been married prior to January 1, 2009 and have been continually married through the date of the filing of this Complaint.

6. Defendant is the United States of America.

COUNT ONE

7. Plaintiffs reallege each and every allegation set forth in paragraphs 1-6.

8. On or about October 25, 2010 Plaintiffs timely filed a joint Form 1040, US Individual Income Tax Return, for the taxable year 2009. The name and address on the joint tax return for taxable year 2009 were:

W. John Dickerson
Mary Moschos
3019 NE 21st Street
Fort Lauderdale, FL 33305

9. Plaintiffs paid the Internal Revenue Service the following amounts on the following dates:

April 15, 2010 (W2 withholding)	\$ 4,814.00
April 13, 2009	\$ 42,300.00

October 25, 2010	\$ 83,530.00
December 20, 2010	\$ 4,633.41
May 20, 2016	\$ 38,868.04

10. On February 11, 2014 the Internal Revenue Service assessed additional tax by examination against Plaintiffs in the amount of \$123,477.00.

11. On March 19, 2018 Plaintiffs timely filed a Claim For Refund by way of a joint Form 1040X, Amended U.S. Individual Income Tax Return, for 2009 for a refund of income taxes in the amount of \$21,124.00. A copy of such claim for refund is attached to this Complaint as Exhibit A.

12. Plaintiffs incorporate the facts set forth in Plaintiffs Claim for Refund (Exhibit A) and the exhibits attached to Plaintiffs' Claim for Refund (Exhibit A) as Plaintiffs' grounds upon which recovery is sought.

13. More than six (6) months have expired since Plaintiffs have filed their Claim For Refund by way of a joint Form 1040X, Amended U.S. Individual Income Tax Return, for 2009.

14. On July 23, 2018 the Internal Revenue Service denied the Plaintiffs' Claim for Refund by a Letter 2765C dated July 23, 2018. A copy of such denial is attached to this Complaint as Exhibit B.

Wherefore, Plaintiffs demand a judgment against Defendant:

1. In the amount of \$21,124.00 plus accrued interest as provided by law, and
2. Plaintiffs' attorney's fees and costs and such other relief as the Court deems just and proper.

COUNT TWO

15. Plaintiffs reallege each and every allegation set forth in paragraphs 1-6.

16. On or about October 20, 2011 Plaintiffs timely filed a joint Form 1040, US Individual Income Tax Return, for the taxable year 2010. The name and address on the tax return for taxable year 2010 were:

W. John Dickerson
Mary Moschos
3019 NE 21st Street
Fort Lauderdale, FL 33305

17. Plaintiffs paid the Internal Revenue Service the following amounts on the following dates:

April 15, 2011 (W2 withholding)	\$ 4,756.00
October 20, 2010	\$118,794.00
December 08, 2011	\$ 5,845.34
May 20, 2016	\$ 73,961.34

18. On March 3, 2014 the Internal Revenue Service assessed additional tax by examination against Plaintiffs in the amount of \$45,544.00

19. On March 19, 2018 Plaintiffs timely filed a Claim For Refund by way of joint Form 1040X, Amended U.S. Individual Income Tax Return, for 2010 for a refund of income taxes in the amount of \$44,014.00. A copy of such claim for refund is attached to this Complaint as Exhibit C.

20. Plaintiffs incorporate the facts set forth in Plaintiffs Claim for Refund (Exhibit C) and the exhibits attached to Plaintiffs' Claim for Refund (Exhibit C) as Plaintiffs' grounds upon which recovery is sought.

21. More than six (6) months have expired since Plaintiffs have filed their Claim For Refund by way of a joint Form 1040X, Amended U.S. Individual Income Tax Return, for 2010.

22. On July 23, 2018 the Internal Revenue Service denied the Plaintiffs' Claim for Refund by a Letter 2765C dated July 23, 2018. A copy of such denial is attached to this Complaint as Exhibit D.

Wherefore, Plaintiffs demand a judgment against Defendant:

1. In the amount of \$44,014.00 plus accrued interest as provided by law, and
2. Plaintiffs' attorney's fees and costs and such other relief as the Court deems just and proper.

COUNT THREE

23. Plaintiffs reallege each and every allegation set forth in paragraphs 1-6.

24. On or about October 23, 2012 Plaintiffs timely filed a joint Form 1040, US Individual Income Tax Return, for the taxable year 2011. The name and address on the tax return for taxable year 2011 were:

W. John Dickerson
Mary Moschos
3019 NE 21st Street
Fort Lauderdale, FL 33305

25. Plaintiffs paid the Internal Revenue Service the following amounts on the following dates:

April 15, 2012 (W2 withholding)	\$ 15,075.00
October 23, 2012	\$ 90,0000.00
March 21,2013	\$ 67,153.00
May 20, 2016	\$ 30,382.33

26. On March 3, 2014 the Internal Revenue Service assessed additional tax by examination against Plaintiffs in the amount of \$ 19,835.00.

27. On September 14, 2015 the Internal Revenue Service assessed additional tax by examination against Plaintiffs in the amount of \$ 1920.00.

28. On March 19, 2018 Plaintiffs timely filed a Claim For Refund by way of

joint Form 1040X, Amended U.S. Individual Income Tax Return, for 2011 for a refund of income taxes in the amount of \$25,188.00. A copy of such claim for refund is attached to this Complaint as Exhibit E.

29. Plaintiffs incorporate the facts set forth in Plaintiffs Claim for Refund (Exhibit E) and the exhibits attached to Plaintiffs' Claim for Refund (Exhibit E) as Plaintiffs' grounds upon which recovery is sought.

30. More than six (6) months have expired since Plaintiffs have filed their Claim For Refund by way of a joint Form 1040X, Amended U.S. Individual Income Tax Return, for 2011.

31. On July 23, 2018 the Internal Revenue Service denied the Plaintiffs' Claim for Refund by a Letter 2765C dated July 23, 2018. A copy of such denial is attached to this Complaint as Exhibit F.

Wherefore, Plaintiffs demand a judgment against Defendant:

1. In the amount of \$25,188.00 plus accrued interest as provided by law, and
2. Plaintiffs' attorney's fees and costs and such other relief as the Court deems just and proper.

Respectfully submitted December 21, 2018



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